

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	: (Jointly Administered)
Debtors.	:
	:
-----X	
	Ref. Docket No. 14811

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PETE CARIS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On March 4, 2011, I caused to be served the "Notice of Presentment of Application of the Debtors Pursuant to Sections 327(e) and 328(a) of the Bankruptcy Code and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Milbank, Tweed, Hadley & McCloy LLP, as Special Counsel to the Debtors in Connection with Certain Tax Related Matters," dated March 4, 2011, to which was attached the "Application of the Debtors Pursuant to Sections 327(e) and 328(a) of the Bankruptcy Code and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Milbank, Tweed, Hadley & McCloy LLP, as Special Counsel to the Debtors in Connection with Certain Tax Related Matters," dated March 4, 2011 [Docket No. 14811], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - ii. delivered via facsimile to those parties listed on the annexed Exhibit B, and
 - iii. enclosed securely in a separate postage-prepaid envelope and delivered via overnight mail to Office of the US Trustee, Tracy Hope Davis, Esq., Elisabetta G. Gasparini, Esq., Andrea B. Schwartz, Esq., 33 Whitehall Street, 21st Floor, New York, NY 10004.

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Pete Caris

Pete Caris

Sworn to before me this

7th day of March, 2011

/s/ Sidney J. Garabato

Notary Public, State of New York

No. 01GA6218946

Qualified in New York County

Commission Expires March 15, 2014

EXHIBIT A

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